

SYLVAN UNION SCHOOL DISTRICT BUDGET GUIDELINES

1. Continue to provide an effective and current educational program, which meets District and state standards at all grade levels, shall be the prime consideration in developing the budget.
2. The Board intends to maintain a minimum assigned and unassigned fund balance in an amount the Board deems sufficient to maintain fiscal solvency and stability and to protect the district against unforeseen circumstances (Board Policy 3100).
3. Budgeted expenditures shall not exceed income plus any carry over from prior years.
4. Board goals, directions, and priorities will be a driving force in the development of the budget to the extent allowed within the available funding.
5. When the Board authorizes or approves a new goal, project, or program, it shall specify the allocation or reallocation of resources required.
6. When new projects, plans, or programs are presented to the Board for approval, the estimated fiscal impact of the project and available funding sources shall be included. Upon approval, the budget shall be adjusted as deemed appropriate based on the availability of funds.
7. Funds shall be made available in the budget to support current and anticipated collective bargaining commitments in accordance with AB 1285.
8. The budget shall include a General Fund Reserve for Economic Uncertainty of no less than 3% of the total General Fund appropriations in classes 1000 through 7000.
9. Staffing shall be maintained so as to appropriately carry out Board policies, support future growth, and honor collective bargaining agreements.
10. All employees will be provided competitive salary and benefits packages that reflect a level of incentive sufficient to continue to attract and retain qualified people.
11. Furniture and equipment replacement will be funded to the extent that can be justified in relationship to available resources.
12. Supply and equipment formulas in effect for the current year shall be reviewed and adjusted as necessary.
13. Allowance shall be made for increases and/or decreases in the cost of services and supplies; e.g., gasoline, natural gas, electricity, insurance, water, postage, trash collection, telephone services, lease agreements, debt repayment, employee retirement contributions, or benefits mandated by law.

14. Unless there is a mandated level of General Fund participation, all categorical programs shall be self-supporting and, where allowable, shall include allocations for indirect and support costs. Special Education and Transportation are not recognized as self-supporting; however, a goal of self-support shall be maintained. An annual review of each of these programs shall be conducted to ensure as much of a reduction in the use of General Fund dollars as possible.
15. The Cafeteria Fund, Child Care Fund, and Associated Student Body funds shall be self-supporting and, where allowable, shall include allocations for direct, indirect, and support costs. An annual review of each of these funds/programs shall be conducted by the Business Department to ensure they are self-supporting.
16. The Multiple Year Projection budget document shall display General Fund Unrestricted and Restricted revenues and expenditures. This budget document shall be itemized by major revenue and expense categories. Revenues and expenses shall be displayed for the prior year, current year, and projected two years into the future. Detailed budget information shall be available so the Board and the public can examine the components of a specific program.
17. All Special funds, such as Building, Cafeteria, Capital Facilities, Special Reserve Funds, etc., shall be shown separately in a format similar to the Multiple Year Projection budget document.
18. The budget development process will include user friendly information that provides disclosure of anticipated beginning balances, revenues, expenditures and ending balances for all of the District's funds. This information will be provided to highlight the intended uses of these funds during the budget year.
19. A separate accounting shall be maintained to portray the receipt and expenditure of Lottery funds. Lottery funds received in the current fiscal year are not expended until the following fiscal year.
20. Provisions shall be made for an orderly program to preserve the use and value of existing facilities and equipment through capital improvements and preventive maintenance to the extent allowed within the available funding.
21. Any/all debt service obligations shall be included in the budget.
22. Start-up and ongoing expenses related to bringing new schools online shall be identified and budgeted within sufficient time to allow for the adequate transition to the opening of new schools.
23. All carryover funds in Federal categorical programs are considered restricted balances and will be continued as deferred income.